

9350 Shared Revenues

The purpose of the Shared Revenue program is to help maintain the fiscal strength of the various governmental entities throughout the state. This is accomplished by the apportionment of special monies collected by the state to local government on the basis of statutory formulas.

3-YR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
7620 Apportionments: General Fund	-	-	-	\$492	\$492	\$492
7625 Apportionments: Special Funds	-	-	-	1,843,934	1,475,933	1,705,617
7630 Apportionments: Federal Funds	-	-	-	34,939	34,939	34,939
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$1,879,365	\$1,511,364	\$1,741,048
FUNDING				2014-15*	2015-16*	2016-17*
0001 General Fund				\$492	\$492	\$492
0034 Geothermal Resources Development Account				1,776	1,776	1,776
0062 Highway Users Tax Account, Transportation Tax Fund				1,832,106	1,463,783	1,351,179
0261 Off Highway License Fee Fund				2,081	2,403	2,400
0874 United States Flood Control Receipts Fund				184	184	184
0878 United States Forest Reserve Fund				30,978	30,978	30,978
0882 United States Grazing Fees Fund				51	51	51
0890 Federal Trust Fund				3,726	3,726	3,726
0965 Timber Tax Fund				7,971	7,971	7,971
3290 Road Maintenance and Rehabilitation Account, State Transportation Fund				-	-	342,291
TOTALS, EXPENDITURES, ALL FUNDS				\$1,879,365	\$1,511,364	\$1,741,048

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code, Title 2, Division 3, Part 5.3, Chapter 4.5 (commencing with Section 14556); Public Resources Code, Sections 3821 and 6817; Revenue and Taxation Code, Division 2, Part 5, Section 11006; Streets and Highways Code, Sections 2104-2107.5; and Vehicle Code, Sections 38230 and 38240.

MAJOR PROGRAM CHANGES

- Local Road Maintenance - The Budget includes \$342 million Road Maintenance and Rehabilitation Account for cities and counties to be distributed by the State Controller using current statutory formulas. The Governor's Transportation Package (see Transportation Budget), distributes resources evenly between state and local transportation infrastructure needs.

DETAILED BUDGET ADJUSTMENTS

	2015-16*			2016-17*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Miscellaneous Baseline Adjustments	-\$248	-\$11,260	-	-\$248	-\$123,990	-
Totals, Other Workload Budget Adjustments	-\$248	-\$11,260	-	-\$248	-\$123,990	-
Totals, Workload Budget Adjustments	-\$248	-\$11,260	-	-\$248	-\$123,990	-
Policy Adjustments						
• Transportation Package - Local Road Maintenance Apportionment	\$-	\$-	-	\$-	\$342,291	-
Totals, Policy Adjustments	\$-	\$-	-	\$-	\$342,291	-
Totals, Budget Adjustments	-\$248	-\$11,260	-	-\$248	\$218,301	-

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

9350 Shared Revenues - Continued

PROGRAM DESCRIPTIONS

7620 - GENERAL FUND APPORTIONMENTS

Tideland Revenues-This program displays the allocation of revenues received from tide and submerged lands for which the state has reserved the rights to the mineral deposits.

7625 - SPECIAL FUND APPORTIONMENTS

Geothermal Resources Development-Forty percent of all monies received by the federal government for geothermal leases is paid to each county based on its proportionate share of geothermal lease sale property.

Motor Vehicle Fuel Taxes-This program shows the apportionment of fuel taxes to cities and counties.

Motor Vehicle License Fees-This program shows the apportionment of vehicle license fees to cities and counties.

Off-Highway License Fees-This program shows the apportionment of off-highway license fees to cities and counties.

Timber Yield Tax-This program allocates taxes collected on the harvest value of timber to the counties where the timber was harvested.

7630 - FEDERAL FUND APPORTIONMENTS

Federal Receipts from Flood Control Lands-Monies received by the federal government for lands acquired for flood protection purposes are prorated to the counties in which the lands are located.

Federal Receipts from Forest Reserves-Monies received by the federal government for the state's share of receipts from forest reserves are prorated to counties where the lands are located.

Federal Receipts from Grazing Land Fees-Monies received by the federal government for the state's share of receipts from grazing land are prorated to counties where the lands are located.

Federal Receipts from Potash Leases-Monies received by the federal government for the state's share of potash leases are distributed to school districts.

DETAILED EXPENDITURES BY PROGRAM

		<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
	PROGRAM REQUIREMENTS			
7620	APPORTIONMENTS: GENERAL FUND			
	Local Assistance:			
0001	General Fund	\$492	\$492	\$492
	Totals, Local Assistance	\$492	\$492	\$492
	SUBPROGRAM REQUIREMENTS			
7620010	Apportionment of Tideland Revenues			
	Local Assistance:			
0001	General Fund	\$492	\$492	\$492
	Totals, Local Assistance	\$492	\$492	\$492
	PROGRAM REQUIREMENTS			
7625	APPORTIONMENTS: SPECIAL FUNDS			
	Local Assistance:			
0034	Geothermal Resources Development Account	\$1,776	\$1,776	\$1,776
0062	Highway Users Tax Account, Transportation Tax Fund	1,832,106	1,463,783	1,351,179
0261	Off Highway License Fee Fund	2,081	2,403	2,400
0965	Timber Tax Fund	7,971	7,971	7,971
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	-	-	342,291
	Totals, Local Assistance	\$1,843,934	\$1,475,933	\$1,705,617
	SUBPROGRAM REQUIREMENTS			

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

9350 Shared Revenues - Continued

		2014-15*	2015-16*	2016-17*
7625010	Apportionment of Geothermal Resources			
	Local Assistance:			
0034	Geothermal Resources Development Account	\$1,776	\$1,776	\$1,776
	Totals, Local Assistance	\$1,776	\$1,776	\$1,776
	SUBPROGRAM REQUIREMENTS			
7625020	Apportionment of Motor Vehicle Fuel Tax for County Roads			
	Local Assistance:			
0062	Highway Users Tax Account, Transportation Tax Fund	\$359,344	\$369,444	\$380,868
	Totals, Local Assistance	\$359,344	\$369,444	\$380,868
	SUBPROGRAM REQUIREMENTS			
7625030	Apportionment of Motor Vehicle Fuel Tax for City Streets			
	Local Assistance:			
0062	Highway Users Tax Account, Transportation Tax Fund	\$250,517	\$279,053	\$287,770
	Totals, Local Assistance	\$250,517	\$279,053	\$287,770
	SUBPROGRAM REQUIREMENTS			
7625040	Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (2106)			
	Local Assistance:			
0062	Highway Users Tax Account, Transportation Tax Fund	\$150,929	\$123,395	\$127,276
	Totals, Local Assistance	\$150,929	\$123,395	\$127,276
	SUBPROGRAM REQUIREMENTS			
7625045	Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (2103)			
	Local Assistance:			
0062	Highway Users Tax Account, Transportation Tax Fund	\$693,250	\$300,943	\$152,210
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	-	-	342,291
	Totals, Local Assistance	\$693,250	\$300,943	\$494,501
	SUBPROGRAM REQUIREMENTS			
7625050	Apportionment of Motor Vehicle Fuel Tax to Cities and Counties for Street and Highway Purposes (2105)			
	Local Assistance:			
0062	Highway Users Tax Account, Transportation Tax Fund	\$378,066	\$390,948	\$403,055
	Totals, Local Assistance	\$378,066	\$390,948	\$403,055
	SUBPROGRAM REQUIREMENTS			
7625070	Apportionment of Off-Highway License Fees to Cities and Counties			
	Local Assistance:			
0261	Off Highway License Fee Fund	\$2,081	\$2,403	\$2,400
	Totals, Local Assistance	\$2,081	\$2,403	\$2,400
	SUBPROGRAM REQUIREMENTS			
7625080	Apportionment of Timber Tax to Counties			
	Local Assistance:			
0965	Timber Tax Fund	\$7,971	\$7,971	\$7,971
	Totals, Local Assistance	\$7,971	\$7,971	\$7,971

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

9350 Shared Revenues - Continued

		2014-15*	2015-16*	2016-17*
	PROGRAM REQUIREMENTS			
7630	APPORTIONMENTS: FEDERAL FUNDS			
	Local Assistance:			
0874	United States Flood Control Receipts Fund	\$184	\$184	\$184
0878	United States Forest Reserve Fund	30,978	30,978	30,978
0882	United States Grazing Fees Fund	51	51	51
0890	Federal Trust Fund	3,726	3,726	3,726
	Totals, Local Assistance	\$34,939	\$34,939	\$34,939
	SUBPROGRAM REQUIREMENTS			
7630010	Apportionment of Federal Receipts from Flood Control Land to Counties			
	Local Assistance:			
0874	United States Flood Control Receipts Fund	\$184	\$184	\$184
	Totals, Local Assistance	\$184	\$184	\$184
	SUBPROGRAM REQUIREMENTS			
7630020	Apportionment of Federal Receipts from Forest Reserves to Counties			
	Local Assistance:			
0878	United States Forest Reserve Fund	\$30,978	\$30,978	\$30,978
	Totals, Local Assistance	\$30,978	\$30,978	\$30,978
	SUBPROGRAM REQUIREMENTS			
7630030	Apportionment of Federal Receipts from Grazing Land to Counties			
	Local Assistance:			
0882	United States Grazing Fees Fund	\$51	\$51	\$51
	Totals, Local Assistance	\$51	\$51	\$51
	SUBPROGRAM REQUIREMENTS			
7630040	Apportionment of Federal Receipts from Potash Lease Revenues to School Districts			
	Local Assistance:			
0890	Federal Trust Fund	\$3,726	\$3,726	\$3,726
	Totals, Local Assistance	\$3,726	\$3,726	\$3,726
	TOTALS, EXPENDITURES			
	Local Assistance	1,879,365	1,511,364	1,741,048
	Totals, Expenditures	\$1,879,365	\$1,511,364	\$1,741,048

EXPENDITURES BY CATEGORY

2 Local Assistance	Expenditures		
	2014-15*	2015-16*	2016-17*
Grants and Subventions - Governmental	\$1,879,365	\$1,511,364	\$1,741,048
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$1,879,365	\$1,511,364	\$1,741,048

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

2 LOCAL ASSISTANCE	2014-15*	2015-16*	2016-17*
0001 General Fund			
APPROPRIATIONS			

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

9350 Shared Revenues - Continued

2 LOCAL ASSISTANCE	2014-15*	2015-16*	2016-17*
Public Resources Code section 6817	\$740	\$740	\$492
Past year adjustments	-248	-	-
Workload adjustment	-	-248	-
TOTALS, EXPENDITURES	\$492	\$492	\$492
0034 Geothermal Resources Development Account			
APPROPRIATIONS			
Public Resources Code section 3821	\$1,570	\$1,570	\$1,776
Past year adjustments	206	-	-
Workload adjustment	-	206	-
TOTALS, EXPENDITURES	\$1,776	\$1,776	\$1,776
0062 Highway Users Tax Account, Transportation Tax Fund			
APPROPRIATIONS			
160 Budget Act appropriation	\$31,502	-	-
165 Budget Act appropriation	20,355	-	-
170 Budget Act appropriation	16,099	-	-
175 Budget Act appropriation	32,044	-	-
Streets and Highways Code section 2104	307,703	355,682	380,868
Apportionment of MV fuel tax to county roads - Streets and Highways Code Section 2104	42,051	-	-
Past year adjustments	-21,912	-	-
Workload adjustment	-	13,762	-
Streets and Highways Code sections 2107 and 2107.5	198,836	264,007	287,770
Apportionment of MV fuel tax to city streets - Streets and Highways Code Sections 2107 and 2107.5	60,771	-	-
Past year adjustments	-29,445	-	-
Workload adjustment	-	15,046	-
Streets and Highways Code section 2106	157,254	84,518	127,276
Apportionment of MV fuel tax to county roads and city streets - Streets and Highway Code Section 2106	-5,373	-	-
Past year adjustments	-17,051	-	-
Workload adjustment	-	38,877	-
Streets and Highways Code section 2103	681,072	427,632	152,210
Streets and Highways Code section 2105	312,994	312,994	403,055
Apportionment of MV fuel tax to city and county streets and highways - Streets and Highways Code Section 2105	55,387	-	-
Apportionment of MV fuel tax to county roads and city streets - Streets and Highways Code Section 2103	-23,351	-	-
Past year adjustments	13,170	-	-
Workload adjustment	-	-48,735	-
TOTALS, EXPENDITURES	\$1,832,106	\$1,463,783	\$1,351,179
0261 Off Highway License Fee Fund			
APPROPRIATIONS			
Vehicle Code sections 38230 and 38240	\$2,405	\$2,400	\$2,400
Adjustment for Off-Highway License Fee allocations to cities and counties	-5	-	-
Past year adjustments	-319	-	-
Workload adjustment	-	3	-
TOTALS, EXPENDITURES	\$2,081	\$2,403	\$2,400
0874 United States Flood Control Receipts Fund			
APPROPRIATIONS			
Shared revenues - Federal receipts from flood control lands	\$380	\$380	\$184

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

9350 Shared Revenues - Continued

2 LOCAL ASSISTANCE	2014-15*	2015-16*	2016-17*
Past year adjustments	-196	-	-
Workload adjustment	-	-196	-
TOTALS, EXPENDITURES	\$184	\$184	\$184
0878 United States Forest Reserve Fund			
APPROPRIATIONS			
Shared revenues - Federal receipts from forest reserves	\$66,141	\$66,141	\$30,978
Past year adjustments	-35,163	-	-
Workload adjustment	-	-35,163	-
TOTALS, EXPENDITURES	\$30,978	\$30,978	\$30,978
0882 United States Grazing Fees Fund			
APPROPRIATIONS			
Shared revenues - Federal receipts from grazing lands	\$107	\$107	\$51
Past year adjustments	-56	-	-
Workload adjustment	-	-56	-
TOTALS, EXPENDITURES	\$51	\$51	\$51
0890 Federal Trust Fund			
APPROPRIATIONS			
Shared revenues (apportionment of federal potash lease rentals)	\$2,173	\$2,173	\$3,726
Past year adjustments	1,553	-	-
Workload adjustment	-	1,553	-
TOTALS, EXPENDITURES	\$3,726	\$3,726	\$3,726
0965 Timber Tax Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 38905.1	-	\$4,528	\$7,971
Apportionment of Timber Tax to Counties per Revenue and Tax Code Section 38905.1	6,903	-	-
Past year adjustments	1,068	-	-
Workload adjustment	-	3,443	-
TOTALS, EXPENDITURES	\$7,971	\$7,971	\$7,971
3290 Road Maintenance and Rehabilitation Account, State Transportation Fund			
APPROPRIATIONS			
Streets and Highways Code section 2031(b)(3) pursuant to section 2103	-	-	\$342,291
TOTALS, EXPENDITURES	\$-	\$-	\$342,291
8066 California Police Activities League (CALPAL) Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$123	-	-
Adjustment to abolish CalPal Voluntary Contribution Fund per Chapter 346, Statutes of 2010	-123	-	-
TOTALS, EXPENDITURES	\$-	\$-	\$-
Total Expenditures, All Funds, (Local Assistance)	\$1,879,365	\$1,511,364	\$1,741,048

FUND CONDITION STATEMENTS

	2014-15*	2015-16*	2016-17*
0062 Highway Users Tax Account, Transportation Tax Fund ^s			
BEGINNING BALANCE			
Prior Year Adjustments	\$11,816	-	-
Adjusted Beginning Balance	\$11,816	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4151000 Interest Income - Other Loans	6,089	-	-
Transfers and Other Adjustments			

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

9350 Shared Revenues - Continued

	2014-15*	2015-16*	2016-17*
Loan Repayment from General Fund (0001) to Highway Users Tax Account, Transportation Tax Fund (0062) per Streets and Highways Code Section 2103(a)(2)(B)	328,307	-	-
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to State Highway Account, State Transportation Fund (0042) Per Streets and Highways Code Section 2103(a)(1)(A)	-1,022,364	-\$1,030,864	-\$1,053,470
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to State Highway Account, State Transportation Fund (0042) per Budget Act Item 2660-011-0062, Budget Act of 2014	-234,396	-	-
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to State Highway Account, State Transportation Fund (0042) per Streets and Highways Code Section 2103(a)(3)	-673,196	-300,943	-152,210
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to State Highway Account, State Transportation Fund (0042) per Streets and Highways Code Section 2106(b)	-7,200	-7,200	-7,200
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to State Highway Account, State Transportation Fund (0042) per Streets and Highways Code Section 2108	-1,780,543	-1,776,382	-1,830,716
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to State Highway Account, State Transportation Fund (0042) per Streets and Highways Code Sections 2104.1 and 2107.6	-17,041	-5,000	-5,000
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to State Parks and Recreation Fund (0392) per Budget Act Item 3790-011-0062, various Budget Acts	-3,400	-3,400	-3,400
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund(0062) to State Highway Account, State Transportation Fund (0042) per Streets and Highways Code Section 2103(a)(3)(B)	-183,599	-82,075	-41,512
Revenue Transfer from Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to Highway Users Tax Account, Transportation Tax Fund (0062) per Revenue and Taxation Code Section 7360 and 7361.1	2,568,443	1,714,826	1,399,402
Revenue Transfer from Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to Highway Users Tax Account, Transportation Tax Fund (0062) per Revenue and Taxation Code Section 8353	2,840,858	2,956,509	3,046,965
Total Revenues, Transfers, and Other Adjustments	<u>\$1,821,958</u>	<u>\$1,465,471</u>	<u>\$1,352,859</u>
Total Resources	\$1,833,774	\$1,465,471	\$1,352,859
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	1,667	1,688	1,680
8880 Financial Information System for California (State Operations)	1	-	-
9350 Shared Revenues (Local Assistance)	<u>1,832,106</u>	<u>1,463,783</u>	<u>1,351,179</u>
Total Expenditures and Expenditure Adjustments	<u>\$1,833,774</u>	<u>\$1,465,471</u>	<u>\$1,352,859</u>
FUND BALANCE	-	-	-
0261 Off Highway License Fee Fund ^s			
BEGINNING BALANCE	<u>\$2</u>	<u>\$3</u>	-
Adjusted Beginning Balance	\$2	\$3	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4115600 Motor Vehicles - Other Fees	2,081	2,400	\$2,400
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	<u>1</u>	-	-
Total Revenues, Transfers, and Other Adjustments	<u>\$2,082</u>	<u>\$2,400</u>	<u>\$2,400</u>
Total Resources	\$2,084	\$2,403	\$2,400
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

9350 Shared Revenues - Continued

	2014-15*	2015-16*	2016-17*
Expenditures:			
9350 Shared Revenues (Local Assistance)	<u>2,081</u>	<u>2,403</u>	<u>2,400</u>
Total Expenditures and Expenditure Adjustments	<u>\$2,081</u>	<u>\$2,403</u>	<u>\$2,400</u>
FUND BALANCE	\$3	-	-
Reserve for economic uncertainties	3	-	-

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.